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FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Report of the Secretary-General

SUMMARY

The present report contains the financial performance reports of the United Nations Observer Mission in El Salvador (ONUSAL) for the periods from 1 December 1994 to 30 April 1995 and from 1 to 31 May 1995. An amount totalling $4,634,000 gross ($4,080,500 net) was approved by the General Assembly for the operation of the Observer Mission for the period from 1 December 1994 to 30 April 1995 and $113,500 gross ($95,400 net) for the liquidation of the Observer Mission during the period from 1 to 31 May 1995. Of the amount approved for the operation of ONUSAL for the period from 1 December 1994 to 30 April 1995, expenditure totalled $5,460,000 gross ($4,825,800 net), resulting in the additional requirement of $826,000 gross ($745,300 net) for the period. Expenditure for the liquidation phase totalled $129,600 gross ($113,100 net) resulting in the additional requirement of $16,300 gross ($17,700 net).

The reported additional requirements resulted mainly from the increased activities of the Observer Mission during the last months of the ONUSAL presence in El Salvador, including the need to keep the larger than projected number of international and local staff on board until the end of the mandate period. This led to additional requirements under civilian personnel costs, maintenance supplies and services, and public information programmes.

The savings realized for the reporting periods related to commercial freight and cartage and resulted from charging the costs of shipping of the Observer Mission's vehicular and other equipment to the recipient mission's accounts.

The actions to be taken by the General Assembly at its fiftieth session are set out in paragraph 11 of the report.

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I. INTRODUCTION

1. The present report is submitted to provide the financial performance reports of the United Nations Observer Mission in El Salvador (ONUSAL) for the periods from 1 December 1994 to 30 April 1995 and from 1 to 31 May 1995.

II. STATUS OF ASSESSED CONTRIBUTIONS

2. The status of assessed contributions received and unpaid as at 31 October 1995 is summarized in the table below. Total outstanding assessments of $22,554,171 are due from Member States for the United Nations Observer Group in Central America (ONUCA) ($10,661,802) and for ONUSAL ($11,892,369). In order to provide ONUSAL with the necessary cash flow requirements, $4 million has been borrowed from the United Nations Operation in Mozambique (ONUMOZ) special account. This amount has not yet been repaid.

Status of contributions since the inception of ONUCA (7 November 1989) and ONUSAL (1 July 1991) as at 31 October 1995

(United States dollars)

	ONUCA	ONUSAL	Total
Amount appropriated	114 163 900	123 978 500	238 142 400
Credits to Member States			
From staff assessment income	(1 543 675)	(6 460 132)	(8 003 807)
From other income	(20 255 743)	(8 303 785)	(28 559 528)
Net amount apportioned	92 364 482	109 214 583	201 579 065
Less: Payment received	81 702 680	97 322 214	179 024 894
Balance due	10 661 802	11 892 369	22 554 171

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III. FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM 1 DECEMBER 1994 TO 30 APRIL 1995

3. Annex I to the present report sets out by budget line item the cost estimates of the Secretary-General for ONUSAL for the period from 1 December 1994 to 30 April 1995 as per annex V of his report (A/49/518/Add.1) (column 1), the apportionment of the appropriation provided by the General Assembly in its resolution 49/246 of 12 July 1995 (column 2), the estimated non-recurrent expenditures (column 3), recurrent expenditures (column 4) and the total expenditures for the period (column 6). Supplementary information in respect of expenditures is contained in annex II and the authorized and actual staffing for military and civilian personnel are shown in annex V.

4. In its report of 1 June 1995 (A/49/458/Add.1 and Corr.1), the Advisory Committee on Administrative and Budgetary Questions recommended reductions to the cost estimates of the Secretary-General of $5,215,600 gross ($4,613,900 net) for the operation of ONUSAL for the period from 1 December 1994 to 30 April 1995 totalling $581,600. These reductions were based on the preliminary expenditures of ONUSAL for the period from 1 December 1994 to 30 April 1995 as at 9 June 1995. The General Assembly, in its resolution 49/246, concurred with these recommendations of the Advisory Committee.

5. The apportionment shown in column 2 of annex I incorporates the reductions recommended by the Advisory Committee.

6. Expenditures are estimated at $5,460,000 gross ($4,825,800 net), resulting in an additional requirement of $826,000 gross ($745,300 net) above the appropriation of $4,634,000 gross ($4,080,500 net).

7. Most of the additional requirements resulted from the need to retain all of the international and local staff until the end of the mandate period, as explained in paragraph 9 of annex II.

IV. FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM 1 TO 31 MAY 1995

8. Annex III to the present report sets out by budget line item the cost estimates of the Secretary-General for ONUSAL for the period from 1 to 31 May 1995 as per paragraph 24 of his report (A/49/518/Add.1) (column 1), the apportionment of the appropriation provided by the General Assembly in its resolution 49/246 (column 2) and the estimated recurrent expenditures (column 3). Supplementary information in respect of the expenditures is contained in annex IV and the authorized and actual staffing for civilian personnel are shown in annex VI.

9. In its report (A/49/458/Add.1 and Corr.1), the Advisory Committee recommended no change in the cost estimates of the Secretary-General, which amounted to $113,300 gross ($95,400 net). The General Assembly, in its resolution 49/246, also approved the cost estimates of the Secretary-General for the liquidation of ONUSAL for the period from 1 to 31 May 1995

10. The additional requirements of $16,300 gross ($17,700 net) for the liquidation of the Observer Mission related to local personnel costs and rental of premises. These requirements resulted from the need to retain one local staff member on duty until the end of June 1995, revision of the local salary scale and the initial underestimation of the rental requirements of ONUSAL during the liquidation period.

V. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FIFTIETH SESSION

11. The action to be taken by the General Assembly at its fiftieth session in connection with the financing of ONUSAL is as follows:

(a) To approve the additional requirements of $826,000 gross ($745,300 net) for the operation of the Observer Mission for the period from 1 December 1994 to 30 April 1995;

(b) To approve the additional requirements of $16,300 gross ($17,700 net) for the liquidation of the Observer Mission for the period from 1 to 31 May 1995;

(c) To defer the appropriation and assessment of an additional amount of $826,000 gross ($745,300 net) for the period from 1 December 1994 to 30 April 1995 to its resumed session, pending the issuance of the final performance report for the Mission;

(d) To defer the appropriation and assessment of an additional amount of $16,300 gross ($17,700 net) for the period from 1 to 31 May 1995 to its resumed session, pending the issuance of the final performance report for the Mission;

(e) To defer the treatment of the unencumbered balance to its resumed session, pending the issuance of the final performance report for the Mission.